

Tax Return Information and Local Sales and Use Tax Changes



Serving the People of Washington

Local sales/use tax changes

Effective January 1, 1999, the sales and use tax rate for the city of Latah (3205) Spokane County, will increase to 7.8%. This rate increase reflects the additional 0.5% tax imposed by the city of Latah.

Effective January 1, 1999, the Grant County Public Transportation Benefit Area (PTBA) will expand its boundaries to include the entire county. This annexation will increase the sales and use tax for Quincy and the unincorporated Grant County around Quincy to 7.7%. Due to this recent annexation, persons who previously used location code 1333 should now use 1300. Grant County also imposed an additional 0.1% criminal justice tax. The sales and use tax rate for all locations in Grant County will increase to 7.8%.

Effective January 1, 1999, the city of Covington (1712) King County, will not be in the Regional Transit Authority (RTA) and the combined state and local tax rate for the city of Covington will be 8.2%. The RTA board has approved the removal of Covington from the RTA boundaries based on signed legislation of the 1998 session.

Transient lodging taxes

Businesses providing transient lodging for less than 30 days must report **Transient Rental Income** under "Lodging Taxes" on page 2 of the Combined Excise Tax Return. Examples of such businesses include hotels, motels, trailer camps, RV parks, and tent campgrounds. Unlike the special hotel/motel tax and the convention and trade center tax (see below), the transient rental tax is not an additional tax. Cities and counties imposing the transient rental tax receive a distribution from the state portion of the retail sales tax.

Special hotel/motel taxes are computed *in addition to* the retail sales tax and, when due, the regional transit authority (RTA) tax. For lodging businesses located in King County, special hotel/motel taxes are computed *in addition to* the convention and trade center tax, retail sales tax, and RTA tax. King County lodging businesses with 60 or more units must also collect the additional convention and trade center tax. Use "Lodging Taxes," page 2 of the tax return to report the special hotel/motel tax and the **convention and trade center tax**. The "Local Sales and Use Tax Rates" table, pages 3 and 4, now identify locations imposing special hotel/motel taxes and the trade center tax, location codes, and tax rates. These rates no longer appear on page 2.

Special hotel/motel tax changes

Effective December 1, 1998, the following locations began imposing a special hotel/motel tax:

Sedro Wooley (Skagit County) location code 2908	2%
Ilwaco (Pacific County) location code 2501	2%

Effective January 1, 1999, the following locations will impose a special hotel/motel tax:

Clallam County (all unincorporated locations)	2%
Issaquah (King County) location code 1714	1%

Time to pay 1998 litter tax

Litter tax for 1998 is due on the December 1998, Quarter 4, 1998, and Annual 1998 tax returns. Report the tax on page 2 of the Combined Excise Tax Return.

Retailers, wholesalers, and manufacturers of certain products as well as restaurants, drive-ins, and newspaper and magazine publishers owe litter tax on gross sales of products in the following categories:

- Food for human or pet consumption;
- Groceries;
- Cigarette and tobacco products;
- Soft drinks and carbonated beverages;
- Beer and other malt beverages;
- Wine;
- Newspapers and magazines;
- Household paper and paper products;
- Glass, metal, plastic or fiber containers;
- Cleaning agents;
- Toiletries; and
- Nondrug drugstore sundry products.

The Department's administrative rule, WAC 458-20-243 discusses each of the above categories and provides reporting instructions. To receive the rule, call the Telephone Information Center at 1-800-647-7706.

❖ Litter tax changes for 1999 ❖

Beginning January 1, 1999, litter tax is due with each return rather than on the final return of the year. Thus, persons completing the monthly Combined Excise Tax Return will report and pay litter tax each month starting with the January 1999 tax return. Persons completing the quarterly tax return will report and pay litter tax each quarter starting with the Quarter 1, 1999 tax return. Persons completing the annual tax return will continue to report and pay litter tax on the annual return.

To accommodate the reporting change, the tax return will change. For reporting periods after January 1, 1999, the litter tax line will appear on the tax return in the lower left-hand corner of page 1.

This change is *effective January 1, 1999*, for litter tax due for 1999 reporting periods. It does not affect payment of litter tax due for 1998 reporting periods.

Rates table redesigned

Look closely when using the "Local Sales and Use Tax Rates" table on pages 3 and 4 of this publication. To accommodate all special taxes collectively referred to as sales tax, we've redesigned the table. In addition to identifying rates for local sales and use tax and the Regional Transit Authority tax, the new table identifies lodging taxes (special hotel motel tax and convention and

trade center tax) and the King County food and beverage tax (stadium tax). Because lodging tax rates are included in the table; these rates no longer appear on page 2.

To make room for individual tax rates, the previous state sales tax column was removed. The total column as it now appears represents the total combined rate for the state (6.5 percent) and local rates, and, where appropriate, the regional transit authority tax. King County restaurants, bars and taverns making sales of food and beverages must add the food and beverage tax to the total rate. Persons providing transient lodging must also, for appropriate locations, add the special hotel/motel tax and convention and trade center taxes (see Transient Lodging Taxes, page 1).

We hope you find the redesigned table convenient. Please let us know how you like the new table. You can leave your comments by calling 1-800-647-7706 and following the voice prompts.

1999 Electronic Fund Transfer (EFT) due dates

ACH Debit and Electronic Filing (ELF) Users: Automated Clearing House (ACH) debit users may initiate payment anytime during the month and set a future effective date for payment. The transaction must be completed no later than 3:00 p.m. Pacific Time on the date listed below in the debit user's column. If payment is completed after 3:00 p.m., it will be late.

ACH Credit Users: Each bank generally has its own guidelines for ACH transactions. ACH credit users are responsible for contacting their bank to ensure funds are deposited in the state's bank no later than 3:00 p.m. Pacific Time on the payment due date listed below.

Penalties: Penalties are assessed if payments are not received timely. The funds must be deposited in the state's bank by the payment due date listed below.

Tax Returns: Persons paying taxes by EFT must remember to complete and mail the tax return in the envelope provided. Persons filing their return electronically will have completed and sent their return with payment via the Internet.

Taxable Month	ACH Debit and ELF Users Only <i>Payment must be completed by 3:00 p.m. Pacific Time on:</i>	Payment Due Date
December 1998	January 25, 1999	January 26, 1999
January 1999	February 25, 1999	February 26, 1999
February 1999	March 25, 1999	March 26, 1999
March 1999	April 26, 1999	April 27, 1999
April 1999	May 25, 1999	May 26, 1999
May 1999	June 25, 1999	June 28, 1999
June 1999	July 26, 1999	July 27, 1999
July 1999	August 25, 1999	August 26, 1999
August 1999	September 27, 1999	September 28, 1999
September 1999	October 25, 1999	October 26, 1999
October 1999	November 29, 1999	November 30, 1999
November 1999	December 27, 1999	December 28, 1999
December 1999	January 25, 2000	January 26, 2000

Location and mailing address changes

Please notify us of changes in your mailing address, business location or phone number. Please also let us know if you change your business activities. Prompt notification helps us to get the tax return to you on time and determine if you are properly reporting local sales tax. You can notify us of any changes by:

- ▶ Calling the automated voice attendant at 1-800-647-7706, 24 hours a day, seven days a week;
- ▶ Calling a local Department of Revenue office;
- ▶ Writing your new mailing address or business location on your Combined Excise Tax Return; or
- ▶ Using the Internet:
<http://www.wa.gov/dor/ser/ubichgfm.htm#top>.

District Offices

110 W Market St
PO Box 1018
ABERDEEN 98520-0209
(360) 533-9312

919 SW Grady Way
Suite 150
PO Box 877
RENTON 98057-0877
(425) 277-7300

1904 Humboldt St
Suite A
PO Box 1176
BELLINGHAM 98227-1176
(360) 676-2114

2101 4th Ave
Suite 1400
SEATTLE 98121-2300
* (206) 956-3002

4841 Auto Center Way
Suite 201
BREMERTON 98312-4394
(360) 478-4961

4407 N Division
Suite 300
SPOKANE 99207-0248
(509) 482-3800

11627 B Airport Rd
EVERETT 98204-8714
(425) 356-2911

3315 South 23rd St
Suite 300
TACOMA 98405-1605
(253) 593-2722

22 W Kennewick Ave
PO Box 7207
KENNEWICK 99336-0616
(509) 585-1501

8008 NE 4th Plain Blvd
Suite 320
PO Box 1648
VANCOUVER 98668-1648
(360) 260-6176

Target Place Complex
2735 Harrison Ave NW
Suite 435
PO Box 7
OLYMPIA 98507-0007
(360) 753-3181

630 N Chelan Ave
Suite B3
PO Box 220
WENATCHEE 98807-0220
(509) 663-9714

Headquarters Office
General Admin Bldg
PO Box 47450
OLYMPIA 98504-7450
(1-800-647-7706)

1714 S 16th Ave
YAKIMA 98902-5713
(509) 575-2783

734 E First St
Suite B
PO Box 400
PORT ANGELES 98362-0064
(360) 457-2564

* New Seattle telephone number

WASHINGTON STATE DEPARTMENT OF REVENUE
Local Sales and Use Tax Rates
 Effective December 1, 1998

LOCATION		SALES/USE TAX			LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center
ADAMS							
Unincorp. Areas.....	0100	.011		.076		.02	
Hatton	0101	.011		.076		.02	
Lind.....	0102	.011		.076		.02	
Othello.....	0103	.011		.076		.02	
Ritzville.....	0104	.011		.076		.02	
Washtucna.....	0105	.011		.076		.02	
ASOTIN							
Unincorp. Areas.....	0200	.005		.070		.02	
Asotin (City).....	0201	.005		.070		.02	
Clarkston.....	0202	.005		.070		.02	
BENTON							
Unincorp. Areas.....	0300	.012		.077			
Unincorp. P.T.B.A.*	0333	.015		.080			
Benton (City).....	0301	.015		.080			
Kennewick.....	0302	.015		.080		.02	
Prosser.....	0303	.015		.080		.02	
Richland.....	0304	.015		.080		.02	
West Richland.....	0305	.015		.080			
CHELAN							
Unincorp. Areas.....	0400	.015		.080			
Cashmere.....	0401	.015		.080			
Chelan (City).....	0402	.015		.080		.03	
Entiat.....	0403	.015		.080			
Leavenworth.....	0404	.015		.080		.03	
Wenatchee.....	0405	.015		.080		.04	
CLALLAM							
Unincorp. Areas (1/1/99).....	0500	.014		.079		.02	
Forks.....	0501	.014		.079		.02	
Port Angeles.....	0502	.014		.079		.02	
Sequim.....	0503	.014		.079		.02	
CLARK							
Unincorp. Areas.....	0600	.011		.076			
Battle Ground.....	0601	.013		.078			
Camas.....	0602	.011		.076			
La Center.....	0603	.013		.078			
Ridgefield.....	0604	.013		.078			
Vancouver.....	0605	.011		.076		.02	
Washougal.....	0606	.013		.078		.02	
Yacolt.....	0607	.011		.076			
COLUMBIA							
Unincorp. Areas.....	0700	.010		.075			
Dayton.....	0701	.010		.075			
Starbuck.....	0702	.010		.075			
COWLITZ							
Unincorp. Areas.....	0800	.010		.075		.02	
Castle Rock.....	0801	.010		.075		.02	
Kalama.....	0802	.010		.075		.02	
Kelso.....	0803	.011		.076		.02	
Longview.....	0804	.011		.076		.02	
Woodland.....	0805	.010		.075		.02	
DOUGLAS							
Unincorp. Areas.....	0900	.011		.076			
Unincorp. P.T.B.A.*	0909	.015		.080			
Bridgeport.....	0901	.011		.076			
East Wenatchee.....	0902	.015		.080		.04	
Mansfield.....	0903	.011		.076			
Rock Island.....	0904	.015		.080			
Waterville.....	0905	.015		.080			
FERRY							
Unincorp. Areas.....	1000	.011		.076			
Republic.....	1001	.011		.076			
FRANKLIN							
Unincorp. Areas.....	1100	.012		.077			
Unincorp. P.T.B.A.*	1111	.015		.080			
Connell.....	1101	.012		.077		.02	
Kahlotus.....	1102	.012		.077			
Mesa.....	1103	.012		.077			
Pasco.....	1104	.015		.080		.02	
GARFIELD							
Unincorp. Areas.....	1200	.010		.075			
Pomeroy.....	1201	.010		.075			
GRANT							
Unincorp. Areas (1/1/99).....	1300	.013		.078			
Unincorp. P.T.B.A.*	1333	.012		.077			
Coulee City (1/1/99).....	1301	.013		.078			
Electric City (1/1/99).....	1302	.013		.078			
Ephrata (1/1/99).....	1303	.013		.078			
George (1/1/99).....	1304	.013		.078			
Grand Coulee (1/1/99).....	1305	.013		.078			
Hartline (1/1/99).....	1306	.013		.078			
Krupp (1/1/99).....	1307	.013		.078			
Mattawa (1/1/99).....	1308	.013		.078			
Moses Lake (1/1/99).....	1309	.013		.078			
Quincy (1/1/99).....	1310	.013		.078		.02	
Royal City (1/1/99).....	1311	.013		.078		.02	
Soap Lake (1/1/99).....	1312	.013		.078			
Warden (1/1/99).....	1313	.013		.078			
Wilson Creek (1/1/99).....	1315	.013		.078			
GRAYS HARBOR							
Unincorp. Areas.....	1400	.014		.079		.03	
Aberdeen.....	1401	.014		.079		.03	
Cosmopolis.....	1402	.014		.079		.03	

(1333 valid until 12/31/98)

LOCATION		SALES/USE TAX			LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center
GRAYS HARBOR (cont.)							
Elma.....	1403	.014		.079		.03	
Hoquiam.....	1404	.014		.079		.03	
McCleary.....	1405	.014		.079		.03	
Montesano.....	1406	.014		.079		.03	
Oakville.....	1407	.014		.079		.03	
Ocean Shores.....	1409	.014		.079		.03	
Westport.....	1408	.014		.079		.03	
ISLAND							
Unincorp. Areas.....	1500	.014		.079			
Coupeville.....	1501	.014		.079			
Langley.....	1502	.014		.079		.01	
Oak Harbor.....	1503	.014		.079			
JEFFERSON							
Unincorp. Areas.....	1600	.014		.079		.02	
Port Townsend.....	1601	.014		.079			
KING							
Unincorp. Areas **.....	1700	.017	.004	.086	.005		.028
Algona.....	1701	.017	.004	.086	.005		.028
Auburn/King.....	1702	.017	.004	.086	.005		.028
Beaux Arts Village.....	1703	.017	.004	.086	.005		.028
Bellevue.....	1704	.017	.004	.086	.005		.058
Black Diamond.....	1705	.017		.082	.005		.028
Bothell/King.....	1706	.017	.004	.086	.005		.028
Burien.....	1734	.017	.004	.086	.005		.028
Carnation.....	1707	.017		.082	.005		.028
Covington** (No longer in the RTA eff. 1/1/99).....	1712	.017	-	.082	.005		.028
Clyde Hill.....	1708	.017	.004	.086	.005		.028
Des Moines.....	1709	.017	.004	.086	.005		.028
Duvall.....	1710	.017		.082	.005		.028
Enumclaw.....	1711	.017		.082	.005		.028
Federal Way.....	1732	.017	.004	.086	.005		.028
Hunts Point.....	1713	.017	.004	.086	.005		.028
Issaquah ** (1/1/99).....	1714	.017	.004	.086	.005	.01	.028
Kenmore.....	1738	.017	.004	.086	.005		.028
Kent.....	1715	.017	.004	.086	.005		.028
Kirkland.....	1716	.017	.004	.086	.005		.028
Lake Forest Park.....	1717	.017	.004	.086	.005		.028
Maple Valley.....	1720	.017		.082	.005		.028
Medina.....	1718	.017	.004	.086	.005		.028
Mercer Island.....	1719	.017	.004	.086	.005		.028
Milton/King.....	1731	.017	.004	.086	.005		.028
Newcastle.....	1736	.017	.004	.086	.005		.028
Normandy Park.....	1721	.017	.004	.086	.005		.028
North Bend.....	1722	.017		.082	.005		.028
Pacific/King.....	1723	.017	.004	.086	.005		.028
Redmond **.....	1724	.017	.004	.086	.005		.028
Renton.....	1725	.017	.004	.086	.005	.01	.028
Sea-Tac.....	1733	.017	.004	.086	.005	.01	.028
Seattle.....	1726	.017	.004	.086	.005		.07
Shoreline.....	1737	.017	.004	.086	.005		.028
Skykomish.....	1727	.017		.082	.005		.028
Snoqualmie.....	1728	.017		.082	.005	.01	.028
Tukwila.....	1729	.017	.004	.086	.005	.01	.028
Woodinville.....	1735	.017	.004	.086	.005		.028
Yarrow Point.....	1730	.017	.004	.086	.005		.028
KITSAP							
Unincorp. Areas.....	1800	.016		.081			
Bainbridge Island.....	1804	.016		.081			
Bremerton.....	1801	.016		.081		.02	
Port Orchard.....	1802	.016		.081			
Poulsbo.....	1803	.016		.081		.02	
KITTITAS							
Unincorp. Areas.....	1900	.012		.077			
Cle Elum.....	1901	.012		.077			
Ellensburg.....	1902	.012		.077			
Kittitas (City).....	1903	.012		.077			
Roslyn.....	1904	.012		.077			
South Cle Elum.....	1905	.012		.077			
Klickitat							
Unincorp. Areas.....	2000	.005		.070			
Bingen.....	2001	.005		.070			
Goldendale.....	2002	.010		.075			
White Salmon.....	2003	.005		.070			
LEWIS							
Unincorp. Areas.....	2100	.011		.076			
Centralia.....	2101	.012		.077		.02	
Chehalis.....	2102	.012		.077			
Morton.....	2103	.011		.076			
Mossyrock.....	2104	.011		.076			
Napavine.....	2105	.011		.076			
Pe Ell.....	2106	.011		.076			
Toledo.....	2107	.011		.076			
Vader.....	2108	.011		.076			
Winlock.....	2109	.011		.076			
LINCOLN							
Unincorp. Areas.....	2200	.011		.076			
Almira.....	2201	.011		.076			
Creston.....	2202	.011		.076			
Davenport.....	2203	.011		.076			
Harrington.....	2204	.011		.076			
Odessa.....	2205	.011		.076			
Reardan.....	2206	.011		.076			

- (1) Combined total of Local and State Sales Tax at .005 and RTA, if applicable

LOCATION		SALES/USE TAX			LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center
LINCOLN (cont.)							
Sprague.....	2207	.011		.076			
Wilbur.....	2208	.011		.076			
MASON							
Unincorp. Areas.....	2300	.014		.079			
Shelton.....	2301	.014		.079			
OKANOGAN							
Unincorp. Areas.....	2400	.011		.076	.02		
Brewster.....	2401	.011		.076	.02		
Conconully.....	2402	.011		.076	.02		
Coulee Dam.....	2403	.011		.076	.02		
Elmer City.....	2404	.011		.076	.02		
Nespelem.....	2405	.011		.076	.02		
Okanogan (City).....	2406	.011		.076	.02		
Omak.....	2407	.011		.076	.02		
Oroville.....	2408	.011		.076	.02		
Pateros.....	2409	.011		.076	.02		
Riverside.....	2410	.011		.076	.02		
Tonasket.....	2411	.011		.076	.02		
Twisp.....	2412	.011		.076	.02		
Winthrop.....	2413	.011		.076	.03		
PACIFIC							
Unincorp. Areas.....	2500	.013		.078			
Ilwaco (12/1/98).....	2501	.013		.078	.02		
Long Beach.....	2502	.013		.078	.03		
Raymond.....	2503	.013		.078			
South Bend.....	2504	.013		.078			
PEND OREILLE							
Unincorp. Areas.....	2600	.010		.075			
Cusick.....	2601	.010		.075			
Ione.....	2602	.010		.075			
Metaline.....	2603	.010		.075			
Metaline Falls.....	2604	.010		.075			
Newport.....	2605	.010		.075	.02		
PIERCE							
Unincorp. Areas **.....	2700	.012	.004	.081	.02		
Unincorp. P.T.B.A. * **.....	2727	.015	.004	.084	.02		
Auburn/Pierce.....	2724	.015	.004	.084	.02		
Bonney Lake.....	2701	.015	.004	.084	.02		
Buckley.....	2702	.015		.080	.02		
Carbonado.....	2703	.012		.077	.02		
DuPont.....	2704	.015	.004	.084	.02		
Eatonville.....	2705	.012		.077	.02		
Edgewood.....	2720	.015	.004	.084	.02		
Fife.....	2706	.015	.004	.084	.05		
Fircrest.....	2707	.015	.004	.084	.02		
Gig Harbor.....	2708	.015		.080	.02		
Lakewood.....	2721	.015	.004	.084	.05		
Milton/Pierce.....	2709	.015	.004	.084	.02		
Orting.....	2710	.015	.004	.084	.02		
Pacific/Pierce.....	2723	.015	.004	.084	.02		
Puyallup.....	2711	.015	.004	.084	.05		
Roy.....	2712	.012		.077	.02		
Ruston.....	2713	.015	.004	.084	.02		
South Prairie.....	2714	.012		.077	.02		
Steilacoom.....	2715	.015	.004	.084	.02		
Sumner.....	2716	.015	.004	.084	.02		
Tacoma (25 or more rooms).....	2717	.015	.004	.084	.05		
Tacoma (less than 25 rooms).....	2717	.015	.004	.084	.02		
University Place.....	2719	.015	.004	.084	.02		
Wilkeson.....	2718	.012		.077	.02		
SAN JUAN							
Unincorp. Areas.....	2800	.012		.077			
Friday Harbor.....	2801	.012		.077			
SKAGIT							
Unincorp. Areas.....	2900	.011		.076			
Unincorp. P.T.B.A. *.....	2929	.013		.078			
Anacortes.....	2901	.013		.078	.02		
Burlington.....	2902	.013		.078	.02		
Concrete.....	2903	.013		.078			
Hamilton.....	2904	.013		.078			
La Conner.....	2905	.013		.078	.02		
Lyman.....	2906	.013		.078			
Mount Vernon.....	2907	.013		.078	.02		
Sedro Woolley (12/1/98).....	2908	.013		.078	.02		
SKAMANIA							
Unincorp. Areas.....	3000	.005		.070			
North Bonneville.....	3001	.010		.075	.02		
Stevenson.....	3002	.005		.070	.01		
SNOHOMISH							
Unincorp. Areas **.....	3100	.011	.004	.080	.02		
Unincorp. P.T.B.A. * **.....	3131	.017	.004	.086	.02		
Arlington.....	3101	.017		.082	.02		
Bothell/Snohomish.....	3120	.017	.004	.086	.02		
Brier.....	3102	.017	.004	.086	.02		
Darrington.....	3103	.017		.082	.02		
Edmonds.....	3104	.017	.004	.086	.02		
Everett.....	3105	.014	.004	.083	.02		
Gold Bar.....	3106	.017		.082	.02		
Granite Falls.....	3107	.017		.082	.02		
Index.....	3108	.017		.082	.02		
Lake Stevens.....	3109	.017		.082	.02		
Lynnwood.....	3110	.017	.004	.086	.02		
Marysville.....	3111	.017		.082	.02		
Mill Creek.....	3119	.017	.004	.086	.02		
Monroe.....	3112	.017		.082	.02		
Mountlake Terrace.....	3113	.017	.004	.086	.02		

LOCATION		SALES/USE TAX			LODGING (3)		
County/City	Location Code No.	Local Sales	RTA	Combined Total (1)	King Co Food (2)	Special Htl/Mtl	Conv Center
SNOHOMISH (cont.)							
Mukilteo.....	3114	.017	.004	.086		.02	
Snohomish (City).....	3115	.017		.082		.02	
Stanwood.....	3116	.017		.082		.02	
Sultan.....	3117	.017		.082		.02	
Woodway.....	3118	.017	.004	.086		.02	
SPOKANE							
Unincorp. Areas.....	3200	.013		.078		.02	
Unincorp. P.T.B.A. *.....	3232	.016		.081		.02	
Airway Heights.....	3201	.016		.081		.02	
Cheney.....	3202	.016		.081		.02	
Deer Park.....	3203	.013		.078		.02	
Fairfield.....	3204	.013		.078		.02	
Latah (1/1/99).....	3205	.013		.078		.02	
Medical Lake.....	3206	.016		.081		.02	
Millwood.....	3207	.016		.081		.02	
Rockford.....	3208	.013		.078		.02	
Spangle.....	3209	.013		.078		.02	
Spokane (City).....	3210	.016		.081		.02	
Waverly.....	3211	.013		.078		.02	
STEVENS							
Unincorp. Areas.....	3300	.011		.076			
Chewelah.....	3301	.011		.076			
Colville.....	3302	.011		.076			
Kettle Falls.....	3303	.011		.076			
Marcus.....	3304	.011		.076			
Northport.....	3305	.011		.076			
Springdale.....	3306	.011		.076			
THURSTON							
Unincorp. Areas.....	3400	.015		.080			
Bucoda.....	3401	.015		.080		.02	
Lacey.....	3402	.015		.080			
Olympia.....	3403	.015		.080			
Rainier.....	3404	.015		.080			
Tenino.....	3405	.015		.080			
Tumwater.....	3406	.015		.080		.02	
Yelm.....	3407	.015		.080			
WAHKIAKUM							
Unincorp. Areas.....	3500	.010		.075			
Cathlamet.....	3501	.010		.075			
WALLA WALLA							
Unincorp. Areas.....	3600	.011		.076			
Unincorp. P.T.B.A. *.....	3636	.014		.079			
College Place.....	3601	.014		.079			
Prescott.....	3602	.011		.076			
Waitsburg.....	3603	.011		.076			
Walla Walla (City).....	3604	.014		.079		.02	
WHATCOM							
Unincorp. Areas.....	3700	.010		.075			
Unincorp. P.T.B.A. *.....	3737	.013		.078			
Bellingham.....	3701	.013		.078		.02	
Blaine.....	3702	.013		.078			
Everson.....	3703	.013		.078			
Ferndale.....	3704	.013		.078			
Lynden.....	3705	.013		.078			
Nooksack.....	3706	.013		.078			
Sumas.....	3707	.013		.078			
WHITMAN							
Unincorp. Areas.....	3800	.010		.075			
Albion.....	3801	.010		.075			
Colfax.....	3802	.010		.075			
Colton.....	3803	.010		.075			
Endicott.....	3804	.010		.075			
Farmington.....	3805	.010		.075			
Garfield.....	3806	.010		.075			
La Crosse.....	3807	.010		.075			
Lamont.....	3808	.010		.075			
Malden.....	3809	.010		.075			
Oakesdale.....	3810	.010		.075			
Palouse.....	3811	.010		.075			
Pullman.....	3812	.010		.075			
Rosalia.....	3813	.010		.075			
St. John.....	3814	.010		.075			
Tekoa.....	3815	.010		.075			
Uniontown.....	3816	.010		.075			
YAKIMA							
Unincorp. Areas.....	3900	.011		.076			
Grandview.....	3901	.011		.076			
Granger.....	3902	.011		.076			
Harrah.....	3903	.011		.076			
Mabton.....	3904	.011		.076			
Moxee City.....	3905	.011		.076			
Naches.....	3906	.011		.076			
Selah.....	3907	.011		.076			
Sunnyside.....	3908	.011		.076			
Tieton.....	3909	.011		.076			
Toppenish.....	3910	.011		.076			
Union Gap.....	3911	.011		.076			
Wapato.....	3912	.011		.076			
Yakima (City).....	3913	.014		.079		.03	
Zillah.....	3914	.011		.076			

* Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. – Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

(1) Combined total of Local and State Sales Tax at .065 and RTA, if applicable.

(2) King County Food & Beverage is in addition to state and local sales tax, See WAC 458-20-12401.

(3) Special Hotel/Motel & Convention Trade taxes are in addition to state and local sales tax.

